

Huia Range School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024



School Directory

Ministry Number:	1662
Principal:	Lindsey Randall
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Accountant / Service Provider:	Eclipse Solutions 4 Schools Ltd
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Huia Range School

Annual Financial Statements - For the year ended 31 December 2024

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Huia Range School

Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Elizabeth Jackson

Full Name of Presiding Member



Signature of Presiding Member

20 May 2025

Date:

Lindsey Randall

Full Name of Principal



Signature of Principal

20 May 2025

Date:

Huia Range School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	3,027,410	2,774,843	2,866,543
Locally Raised Funds	3	40,766	14,700	23,130
Interest		43,617	25,000	35,561
Gain on Sale of Property, Plant and Equipment		4,348	-	-
Total Revenue		3,116,141	2,814,543	2,925,234
Expense				
Locally Raised Funds	3	8,105	7,800	18,926
Learning Resources	4	2,038,864	2,010,758	1,836,792
Administration	5	472,272	434,343	536,372
Interest		1,502	2,312	1,430
Property	6	575,094	457,212	459,145
Loss on Disposal of Property, Plant and Equipment		1,586	-	1,529
Total Expense		3,097,423	2,912,425	2,854,194
Net Surplus / (Deficit) for the Year		18,718	(97,882)	71,040
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		18,718	(97,882)	71,040

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.



Huia Range School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		1,105,777	1,024,000	980,309
Total Comprehensive Revenue and Expense for the Year		18,718	(97,882)	71,040
Contributions from MOE - Te Mana Tūhono		-	-	31,727
Contributions from MOE - Furniture and Equipment Grant		-	-	22,701
Equity at 31 December		1,124,495	926,118	1,105,777
Accumulated Comprehensive Revenue and Expense		1,124,495	926,118	1,105,777
Equity at 31 December		1,124,495	926,118	1,105,777

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



Huia Range School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	241,804	75,000	281,962
Accounts Receivable	8	149,865	120,000	133,408
GST Receivable		12,655	18,835	17,703
Prepayments		18,334	10,000	19,639
Inventories	9	3,274	3,000	2,506
Investments	10	550,944	400,000	519,833
		976,876	626,835	975,051
Current Liabilities				
Accounts Payable	12	174,389	177,000	206,080
Revenue Received in Advance	13	9,511	1,000	14,318
Provision for Cyclical Maintenance	14	72,862	-	135,285
Finance Lease Liability	15	10,547	15,000	13,838
Funds Held for Capital Works Projects	16	41,471	-	-
		308,780	193,000	369,521
Working Capital Surplus/(Deficit)		668,096	433,835	605,530
Non-current Assets				
Property, Plant and Equipment	11	470,490	510,000	519,716
		470,490	510,000	519,716
Non-current Liabilities				
Provision for Cyclical Maintenance	14	3,667	2,717	-
Finance Lease Liability	15	10,424	15,000	19,469
		14,091	17,717	19,469
Net Assets		1,124,495	926,118	1,105,777
Equity		1,124,495	926,118	1,105,777

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.



Huia Range School

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash Flows from Operating Activities				
Government Grants		862,551	904,996	1,123,626
Locally Raised Funds		40,889	13,700	23,566
Goods and Services Tax (net)		5,048	(2,175)	2,862
Payments to Employees		(581,696)	(572,748)	(363,374)
Payments to Suppliers		(372,137)	(332,461)	(656,091)
Interest Paid		(1,502)	(2,312)	(1,430)
Interest Received		43,043	30,000	31,534
Net Cash from/(to) Operating Activities		(3,804)	39,000	160,693
Cash Flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		8,930	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(48,165)	(170,000)	(151,355)
Purchase of Investments		(31,111)	-	(19,833)
Net Cash from/(to) Investing Activities		(70,346)	(170,000)	(171,188)
Cash Flows from Financing Activities				
Furniture and Equipment Grant		-	-	54,428
Finance Lease Payments		(7,479)	12,000	(9,986)
Funds Administered on Behalf of Other Parties		41,471	-	11,577
Net Cash from/(to) Financing Activities		33,992	12,000	56,019
Net Increase/(Decrease) in Cash and Cash Equivalents		(40,158)	(119,000)	45,524
Cash and Cash Equivalents at the Beginning of the Year	7	281,962	194,000	236,438
Cash and Cash Equivalents at the End of the Year	7	241,804	75,000	281,962

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

The above Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.



Huia Range School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Huia Range School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a School as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.



Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the School. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.



f) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

g) Inventories

Inventories are consumable items held for sale and comprise of stationery. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

h) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

i) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the Board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value, as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the School will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Land and Building Improvements	10 - 50 years
Furniture and Equipment	1 - 10 years
Information and Communication Technology	3 - 5 years
Intangible Assets	4 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

k) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.



Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

l) Revenue Received in Advance

Revenue received in advance relates to fees and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees and grants are recorded as revenue as the obligations are fulfilled and the fees and grants are earned.

m) Funds Held for Capital Works

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

n) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the school, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

o) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

p) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

r) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	875,683	832,656	813,341
Teachers' Salaries Grants	1,444,221	1,354,733	1,367,872
Use of Land and Buildings Grants	393,720	280,746	371,514
Ka Ora, Ka Ako - Healthy School Lunches Programme	313,286	284,708	312,610
Other Government Grants	500	22,000	1,206
	<u>3,027,410</u>	<u>2,774,843</u>	<u>2,866,543</u>

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	14,642	4,900	7,036
Fees for Extra Curricular Activities	4,579	4,300	6,693
Trading	6,591	5,000	6,112
Fundraising and Community Grants	12,905	-	2,408
Other Revenue	2,049	500	881
	<u>40,766</u>	<u>14,700</u>	<u>23,130</u>
Expense			
Extra Curricular Activities Costs	1,709	2,300	11,585
Trading	4,767	5,000	5,171
Fundraising and Community Grant Costs	1,629	500	2,170
	<u>8,105</u>	<u>7,800</u>	<u>18,926</u>
<i>Surplus/ (Deficit) for the Year Locally Raised Funds</i>	<u>32,661</u>	<u>6,900</u>	<u>4,204</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	129,550	117,327	88,136
Information and Communication Technology	4,842	4,000	6,034
Employee Benefits - Salaries	1,788,637	1,763,481	1,638,879
Staff Development	21,529	43,900	18,305
Depreciation	91,223	80,000	81,377
Other Learning Resources	3,083	2,050	4,061
	<u>2,038,864</u>	<u>2,010,758</u>	<u>1,836,792</u>



5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	8,304	6,100	5,858
Board Fees and Expenses	10,971	14,655	19,556
Other Administration Expenses	31,922	34,278	31,934
Employee Benefits - Salaries	92,205	80,000	151,276
Insurance	8,384	7,402	8,238
Service Providers, Contractors and Consultancy	7,200	7,200	6,900
Ka Ora, Ka Ako - Healthy School Lunches Programme	313,286	284,708	312,610
	<u>472,272</u>	<u>434,343</u>	<u>536,372</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cyclical Maintenance	13,483	16,327	(16,013)
Heat, Light and Water	23,678	20,000	22,285
Rates	11,208	10,000	9,304
Repairs and Maintenance	13,810	16,139	43,672
Use of Land and Buildings	393,720	280,746	371,514
Employee Benefits - Salaries	90,697	81,000	-
Other Property Expenses	28,498	33,000	28,383
	<u>575,094</u>	<u>457,212</u>	<u>459,145</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	241,804	75,000	281,962
Cash and cash equivalents for Statement of Cash Flows	<u>241,804</u>	<u>75,000</u>	<u>281,962</u>

Of the \$241,804 Cash and Cash Equivalents, \$41,471 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$241,804 Cash and Cash Equivalents, \$9,511 of Revenue Received in Advance is held by the School, as disclosed in note 13.

Of the \$241,804 Cash and Cash Equivalents, \$7,774 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.



8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	501	-	807
Receivables from the Ministry of Education	2,828	-	-
Interest Receivable	10,287	-	9,713
Teacher Salaries Grant Receivable	136,249	120,000	122,888
	<u>149,865</u>	<u>120,000</u>	<u>133,408</u>
Receivables from Exchange Transactions	10,788	-	10,520
Receivables from Non-Exchange Transactions	139,077	120,000	122,888
	<u>149,865</u>	<u>120,000</u>	<u>133,408</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	3,274	3,000	2,506
	<u>3,274</u>	<u>3,000</u>	<u>2,506</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	550,944	400,000	519,833
Total Investments	<u>550,944</u>	<u>400,000</u>	<u>519,833</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Land and Building Improvements	302,057	17,164	-	-	(8,835)	310,386
Furniture and Equipment	49,742	21,302	(300)	-	(14,783)	55,961
Information and Communication Technology	128,976	9,696	(5,868)	-	(54,319)	78,485
Leased Assets	31,870	3	-	-	(12,402)	19,471
Library Resources	7,071	-	-	-	(884)	6,187
	<u>519,716</u>	<u>48,165</u>	<u>(6,168)</u>	<u>-</u>	<u>(91,223)</u>	<u>470,490</u>

The net carrying value of furniture and equipment held under a finance lease is \$19,471 (2023: \$31,870)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.



	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Land and Building Improvements	411,249	(100,863)	310,386	394,085	(92,028)	302,057
Furniture and Equipment	573,450	(517,489)	55,961	579,143	(529,401)	49,742
Information and Communication Technology	418,404	(339,919)	78,485	660,247	(531,271)	128,976
Intangible Assets	3,000	(3,000)	-	3,000	(3,000)	-
Leased Assets	42,000	(22,529)	19,471	61,701	(29,831)	31,870
Library Resources	46,981	(40,794)	6,187	46,981	(39,910)	7,071
	1,495,084	(1,024,594)	470,490	1,745,157	(1,225,441)	519,716

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	21,581	51,000	14,701
Accruals	8,304	6,000	5,858
Banking Staffing Overuse	5,307	-	58,289
Employee Entitlements - Salaries	136,249	120,000	122,888
Employee Entitlements - Leave Accrual	2,948	-	4,344
	174,389	177,000	206,080

Payables for Exchange Transactions	174,389	177,000	206,080
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	174,389	177,000	206,080
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The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	5,732	-	10,356
Other revenue in Advance	3,779	1,000	3,962
	9,511	1,000	14,318

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	135,285	-	151,298
Increase to the Provision During the Year	15,321	16,327	12,924
Use of the Provision During the Year	(72,239)	(13,610)	(28,937)
Other Adjustments	(1,838)	-	-
Provision at the End of the Year	76,529	2,717	135,285
Cyclical Maintenance - Current	72,862	-	135,285
Cyclical Maintenance - Non current	3,667	2,717	-
	76,529	2,717	135,285



The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property Plan, actual painting costs for painting completed in 2024, price increase of 3.9% for all other buildings.

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	10,547	15,000	13,838
Later than One Year and no Later than Five Years	11,165	15,500	19,469
Future Finance Charges	(741)	(500)	-
	<u>20,971</u>	<u>30,000</u>	<u>33,307</u>
Represented by			
Finance lease liability - Current	10,547	15,000	13,838
Finance lease liability - Non current	10,424	15,000	19,469
	<u>20,971</u>	<u>30,000</u>	<u>33,307</u>

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Sewer Drain Replacement	-	6,707	(6,707)	-	-
Blocks A B & H Roofing Remedials & Replacement - 248363	-	51,100	(9,629)	-	41,471
Totals	<u>-</u>	<u>57,807</u>	<u>(16,336)</u>	<u>-</u>	<u>41,471</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	41,471
Funds Receivable from the Ministry of Education	-

Where project costs exceed Ministry funding, and therefore, the Board provide funding to complete and close out the project from retained surpluses. The Board contribution is treated as a donation to the Ministry of Education via a distribution through equity.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP Pole Shed - 228847	(11,577)	21,437	(9,860)	-	-
Totals	<u>(11,577)</u>	<u>21,437</u>	<u>(9,860)</u>	<u>-</u>	<u>-</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	-



17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the School. The School enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the School would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

18. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal and Deputy Principals.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,800	3,610
<i>Leadership Team</i>		
Remuneration	375,910	275,241
Full-time equivalent members	3.00	2.00
Total key management personnel remuneration	<u>378,710</u>	<u>278,851</u>

There are 6 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

The total value of remuneration paid or payable to the Principal was in the following bands:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	-
Benefits and Other Emoluments	4 - 5	-
Termination Benefits	-	-

Principal 2

The total value of remuneration paid or payable to the Principal was in the following bands:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	1 - 2	160 - 170
Benefits and Other Emoluments	-	-
Termination Benefits	-	-



Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	3.00	4.00
110 - 120	2.00	0.00
	5.00	4.00

The disclosure for 'Other Employees' does not include remuneration of the Principal.

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2024 Actual	2023 Actual
Total	\$0	\$0
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$501,371 (2023:\$nil) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment \$
Blocks A B & H Roofing Remedials & Replacement - 248363	501,371
Total	501,371

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.



(b) Operating Commitments

As at 31 December 2024, the Board has not entered into any operating commitments.

(Operating commitments at 31 December 2023: \$nil)

22. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial Assets Measured at Amortised Cost

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	241,804	75,000	281,962
Receivables	149,865	120,000	133,408
Investments - Term Deposits	550,944	400,000	519,833
Total Financial Assets Measured at Amortised Cost	942,613	595,000	935,203

Financial Liabilities Measured at Amortised Cost

Payables	174,389	177,000	206,080
Finance Leases	20,971	30,000	33,307
Total Financial Liabilities Measured at Amortised Cost	195,360	207,000	239,387

23. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

24. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HUIA RANGE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Huia Range School (the School). The Auditor-General has appointed me, Melanie Strydom, using the staff and resources of Auditlink Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 17, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2024; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 20th May 2025. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information obtained at the date of our report is the School Directory, Statement of Responsibility, Analysis of Variance, Kiwisport Statement, Statement of Compliance with Employment Policy, Evaluation of the School's Student Progress and Achievement and Report on how the School has given effect to Te Tiriti o Waitangi, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the School.



Melanie Strydom
Auditlink Limited

On behalf of the Auditor-General
Palmerston North, New Zealand



Huia Range School

Cole Street
Dannevirke

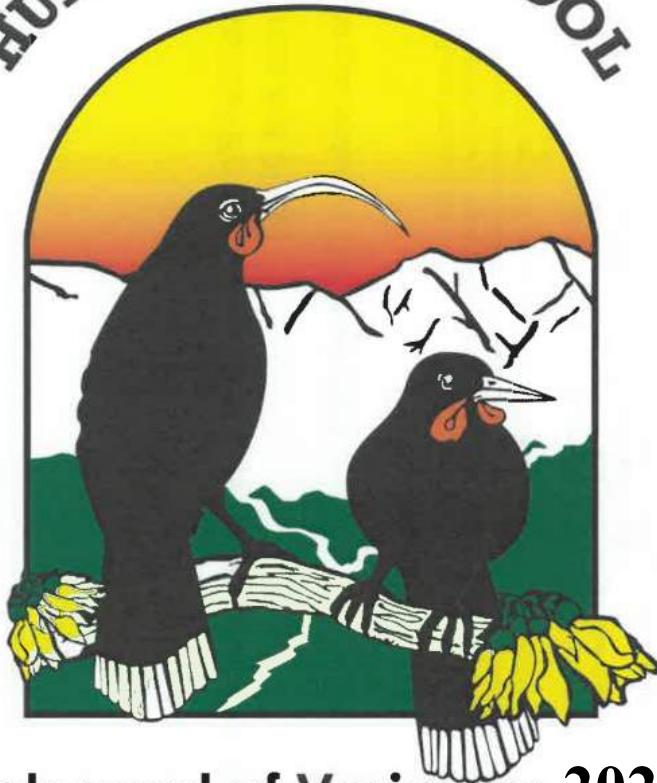
Phone 06 374 6444
Fax 06 374 9268

21st February 2025

MEMBERS OF BOARD OF TRUSTEES

Name	Position	How appointed	Occupation	Term Expired/Expires
Lindsey Randall	Principal			
Liz Jackson	Presiding Member	Re-elected May 2016		Sept 2025
Matthew Chapman	Parent Rep	Re-elected August 2020		Sept 2025
Lisa Boblea	Treasurer	Re-elected July 2021		Sept 2025
Jeremy Davies	Parent Rep	Re-elected July 2021		Sept 2025
John Forbes	Parent Rep	Elected September 2022		Sept 2025
Sarah Graham	Staff Rep	Elected April 2024		Sept 2025

HUIA RANGE SCHOOL



Statement of Variance 2024

and

Evaluation of the school's student's progress and achievement

Huia Range School Statement of Variance

Goal 1

2024 Annual Target/Goal: We will build awareness of, and grow understanding of Cultural Awareness & Partnerships within our school community. To increase whānau engagement to 75 % by the end of 2024.

Actions (What did we plan to do?)	Actions (What did we actually do?)	Outcomes (what happened?)
<ul style="list-style-type: none">• Develop stronger reciprocal relationship with the local and school community.• Be a space where whānau felt welcomed and valued.• Host events and activities that showcased our school.• Move away from only touching base with whānau 2 x with parent: teacher interviews that traditionally were poorly attended.• Create opportunities for parents/caregivers to be in school with a purpose.• Promote that we are a school in a community space.• Make the school a positive environment & experience for visitors.• Principal and DP do some road patrol to connect informally with parents.	<ul style="list-style-type: none">• We hosted:<ul style="list-style-type: none">- Kahui Ako Teacher only days 80+ teachers- MOE Teacher only days 80+ teachers- NZSBA workshops- Dannevirke junior tabloid sports- Tararua Ki 'o' Rahi tournament- Huia Range School showcase- Huia Range School Science Fair- Wero ā-Marae challenge competition day<ul style="list-style-type: none">• Reported engagement tracking monthly to BOT.• Termly mihi whakatau to welcome new students, whānau & staff.• We asked students, families & staff what their aspirations and values were via feedback 'post it' notes and collated answers.• Cultural days are celebrated with the support and in partnership with whānau.• Invited Ngāti Kahungunu in to facilitate PLD.• Facilitated a school community BBQ to connect with families.	<ul style="list-style-type: none">• Lifted engagement and whānau through the gate 34% to over 80%. This was tracked by class sheets when events occurred.• We had 67 enrolments including 3 ORS students and 12 ESOL students in 2024.• A variety of cultures are seen throughout the school.• Parents approached us and formed a committee to fundraise for camp, with 'working meetings' with principal/DP.• When events are on everyone is welcome rather than closed meetings (i.e year 8 dinner) which has seen whānau that are not often seen come into school.• The Huia Range Showcase remains the biggest 'puller', extended family come into school to see student work.

Actions (What did we actually do?)

Junior Tabloids

St Joseph's School Dannevirke
 Inter school junior tabloid event today at Huia Range. How cool is this?! 400 5, 6, and 7 year olds having a wonderful time in the sun! All activities are being run by Dannevirke schools student leaders. Dannevirke South School



Huia Range School Parent/Whānau Showcase



Community
feedback @ Huia
Range School
Showcase

Evaluation (where to next?)

- Consider how do we turn 'people through the gate' into enrolments.
- Reflect that we are embracing all cultures learning in our school.
- Consider how we can move parents/whānau from 'attending' school events (athletics, interschool X-country, winter sports etc.) helping on the day.
- Reflect how we can secure more parent help for trips.
- How do we move 'feedback' welcoming support for breakfast club to helping run and organise it.
- Community Health consultation due 2025.

Huia Range School Statement of Variance

Goal 2

2024 Annual Target/Goal: 2024 Annual Target/Goal: To promote a school culture that tracks, improves and keeps regular attendance at 90%+.

Actions (What did we plan to do?)

Prioritise attendance and embed into Strategic Plan 2024 -25 & 2024 Annual Plan.

Improve attendance to a minimum of 90% in every class

Twice daily attendance records kept.

Office personnel contact parents for every absence

Create a HRS Attendance flowchart.

Work alongside the attendance service in a mana enhancing way.

Develop policy that 3 days continuous absence requires a medical certificate

Principal/Tumuaki/DP to monitor attendance and have regular meetings with attendance officer.

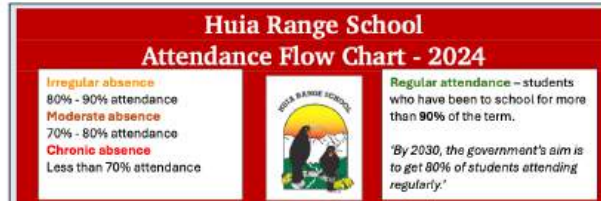
Focus on recalibrating expectations on attending school.

Focus on “Hands on” and fun learning tasks

Report monthly to BOT.

Include the school community (digital platform/newsletter/1-1) into the attendance conversation.

Actions (What did we actually do?)



Outcomes (what happened?)

Source: HERO SMS Attendance Rates 2024					
	0-70%	71-80%	81-90%	91-100%	Late %
All	2.34	12.11	22.27	63.28	3.34
F	2.48	12.40	17.36	67.77	2.67
M	2.22	11.85	26.67	59.26	3.94
Māori	2.61	17.65	24.18	55.56	4.69
NZ/E	2.82	1.41	15.49	80.28	1.14
Attendance Rates 2023					
All	5.3	8.71	25.38	60.61	4.21
F	6.92	8.45	28.46	56.15	3.81
M	3.73	8.96	22.39	64.93	4.58
Māori	7.48	10.88	34.69	46.94	6.46
NZ/E	1.14	4.55	12.5	81.82	1.59

Actions (What did we actually do?)

- Prioritise attendance and embed into Strategic Plan 2024 -25 & 2024 Annual Plan.
- Kept twice daily attendance records, paper copy and HERO SMS.
- Office personnel contact parents/whānau for every absence every day.
- Celebrated 'new enrolments' who had 100% attendance at our school at prize giving.
- Awarded a number of 100% attendance for the year at EOY prize giving.
- Awarded a number of 100% attendance for Term 1, 2 , 3 and 4 at school assemblies.
- Used the Huia Range School Attendance flowchart.
 - sent letters out
 - rang whānau
 - met with parents/whānau
 - spoke to OT about section 19 processes
- Work alongside the attendance service in a mana enhancing way.
- Developed expectation policy that 3 days continuous absence requires a medical certificate
- Principal/Tumuaki/DP monitored attendance and had regular meetings with attendance officer.
- Focused on recalibrating expectations on attending school and participating in school events.
- Reported monthly to BOT including with the 'Everyday matters' MOE reports for HRS.
- Included the school community (digital platform/newsletter/1-1) into the attendance conversation.
- Took part in 1-1 ERO conversations that led us to be included in the following report.



Evaluation (where to next?)

- Review and update the Huia Range School flowchart that reflects the new govt priorities around attendance.

- Have conversations with other Dannevirke/Kahui Ako principals about how as a collective group of schools we can be consistent around celebrating attendance and dealing with absences.

- Look at how we can accommodate the mandate that all schools have to have an attendance management plan based on Stepped Attendance Response (STAR) from the beginning of the 2026 school year without it impeding on other important day to day principal work.

Each school will be expected to develop its own STAR system by the beginning of 2026.

The STAR system will set out actions for the schools and Ministry of Education to take when a student reaches a certain number of absent days.

Examples of what those interventions may look like:

- 5 days absent – school to get in touch with parents or guardians to find out reasons for the absence and set expectations
- 10 days absent – school leadership to meet with the student and their parents or guardians to identify barriers to attendance and come up with plans to address those
- 15 days absent – Escalating the issue to the Ministry of Education. The prosecution of the absent student's parents could also be considered a valid intervention at this stage.

We want to encourage good student attendance habits before we are having to 'Police' them.

Huia Range School Statement of Variance

Goal 3

2024 Annual Target/Goal: Promote high expectations & effective teaching practice in all areas of the curriculum and learning environment. To improve our maths to 70% of ALL students At/Above.

Actions (What did we plan to do?)

- Maths priority learners 3 – 5 per class to be identified at the start of the year. These students are tracked at reported at the BOT meetings. They are discussed at team and whole school meetings to discuss next steps and support.
- Begin to unpack the Labour govt.curriculum refresh and common practice model.
- Undertake MOE led PLG for Huia Range Staff around maths.
- Undertake Kahui Ako led PLG for Dannevirke teachers around maths.
- Unpack the new curriculum refresh phases.
- Make a new maths LTP
- Start to prepare to transition from HERO SMS goals to phases.

Actions (What did we actually do?)

NZ Curriculum Level		NZC Stage		Maths Priority Learners/Target Students Term 4 2024									
TERM 4 PURPLE				Data colour key: WELL ABOVE (green) ABOVE (yellow) TOWARDS (orange) WITH ADDITIONAL SUPPORT, TOWARDS (red)									
Level 4	Stage 7 (AM)												7027+8127+ 8427+8527+8627+ 8727+8827+8927+ 9027+9127+9227+ 9327+9427+9527+ 9627+9727+9827+ 9927+10027+10127+ 10227+10327+10427+ 10527+10627+10727+ 10827+10927+11027+ 11127+11227+11327+ 11427+11527+11627+ 11727+11827+11927+ 12027+12127+12227+ 12327+12427+12527+ 12627+12727+12827+ 12927+13027+13127+ 13227+13327+13427+ 13527+13627+13727+ 13827+13927+14027+ 14127+14227+14327+ 14427+14527+14627+ 14727+14827+14927+ 15027+15127+15227+ 15327+15427+15527+ 15627+15727+15827+ 15927+16027+16127+ 16227+16327+16427+ 16527+16627+16727+ 16827+16927+17027+ 17127+17227+17327+ 17427+17527+17627+ 17727+17827+17927+ 18027+18127+18227+ 18327+18427+18527+ 18627+18727+18827+ 18927+19027+19127+ 19227+19327+19427+ 19527+19627+19727+ 19827+19927+20027+ 20127+20227+20327+ 20427+20527+20627+ 20727+20827+20927+ 21027+21127+21227+ 21327+21427+21527+ 21627+21727+21827+ 21927+22027+22127+ 22227+22327+22427+ 22527+22627+22727+ 22827+22927+23027+ 23127+23227+23327+ 23427+23527+23627+ 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Outcomes (what happened?)

Stanine levels in New Zealand are a scale from 1 to 9 that compare a student's performance to other students (**national reference**) in the same year level. Stanines are used in the Progress and Achievement Test (PAT).

What do the stanine levels mean?

1–3: Lower achievement

4–6: Average achievement

7–9: High achievement

9: Outstanding achievement

Stanine	1	2	3	4	5	6	7	8	9
	HRS % students								
NZ ref group (%)	(4%)	(19%)		(54%)		(19%)		(4%)	
All	2%	17%		70%		10%		1%	
Female	1%	18%		73%		6%		1%	
Male	3%	16%		68%		13%		1%	
Māori	3%	17%		67%		12%		1%	
NZ/Euro	2%	19%		74%		4%		2%	
Yr 3	0%	17%		83%		0%		0%	
Yr 4	3%	30%		45%		21%		0%	
Yr 5	6%	13%		71%		6%		3%	
Yr 6	3%	3%		79%		14%		0%	
Yr 7	0%	11%		72%		17%		0%	
Yr 8	0%	23%		74%		0%		2%	

Evaluation (where to next?)

- Begin to implement Te Mātaiaho – Maths
- Dedicated structure Literacy & Maths Hub/teacher
- Receive Numicon resources.
- Kahui Ako have applied for PLD for maths.
- Facilitate the two govt directed Maths curriculum days.
- Receive support from Ra Hansen (Wellington Curriculum Lead)
- Transition from Stages/Levels to phases.
- Review reporting to parents.
- Teach the curriculum (& make it fun!)
- Teachers choose priority maths learners to be 2025 target students.
- Celebrate the wins.
- Review assessment timetable.



Huia Range School

Cole Street
Dannevirke

Phone 06 374 6444
Fax 06 374 9268

Kiwisport Funding 2024

Kiwisport is a Government funded initiative to support students' participation in organised sport.

In 2024, Huia Range School received, in total, Kiwisport funding of \$3974.56(excluding GST).

The funding was spent on every child receiving swimming lessons and the bus to the 7 aside tournament (so every year 5 - 8 could participate) to motivate children in school, inter-school, evening and weekend sports.

Lindsey Ngareta Randall

Principal/Tumuaki
Huia Range School
DANNEVIRKE



Huia Range School

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Dannevirke

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Personnel Policy Compliance (s73 and s74 Public Service Act 2020)

For the year ended 31 December 2024

The Huia Range School Board of Trustees:

1. Has developed and implemented personnel and industrial policies, within policy and procedural frameworks set by the Government from time to time, which promote high levels of staff performance, use educational resources effectively and recognise the needs of the students;
2. Has reviewed its compliance against both its personnel policy and procedures and Education Review Office Board assurance Statement Personnel (Section 4) and can report that it meets all requirements and identified best practise;
3. Is a good employer as defined by the Public Service Act 2020 and complies with the conditions contained in the employment contracts applying to teaching and non-teaching staff;
4. Ensures all employees and applicants for employment are treated according to their skills qualifications, abilities and aptitudes, without bias or discrimination;
5. Meets all EEO requirements.



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Reporting on the principles of being a Good Employer (section 597(1) of the Education and Training Act 2020).		
How have you met your obligations to provide good and safe working conditions?	As outlined in Huia Range School SchoolDocs policies and procedures	
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	As outlined in Huia Range School SchoolDocs policies and procedures	
How do you practise impartial selection of suitably qualified persons for appointment?	As outlined in Huia Range School SchoolDocs policies and procedures	
How are you recognising, – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service?	As outlined in Huia Range School Strategic Plan 2024 – 2025 And SchoolDocs policies and procedures	
How have you enhanced the abilities of individual employees?	As outlined in Huia Range School SchoolDocs policies and procedures	
How are you recognising the employment requirements of women?	As outlined in Huia Range School SchoolDocs policies and procedures	
How are you recognising the employment requirements of persons with disabilities?	As outlined in Huia Range School SchoolDocs policies and procedures	
Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

The Huia Range School Board have endeavoured to be a fair and good employer in all areas of employment across the full school year.

At Huia Range School we give effect to Te Tiriti o Waitangi in our learning environment by:

SEE

Signs, posters, labels in both English & Te reo Māori.

Te reo Māori content on digital platforms including emails, newsletters, and around Huia Range School in general.

Equitable integration of Mātauranga Māori (Māori knowledge) into learning content.

Te Tiriti o Waitangi documents

A wide range of books and resources on NZ Aotearoa stories/histories/legends

Maori games including Ki-o-rahi

Akonga Houses: **Kaitiaki**, **Kia Kaha**, **Maia Manawanui**

Rangatiratanga End of year trophy awarded at prize giving.

Ngāti Kahungunu ki Tāmaki nui-a-Rua in school

Rangitāne o Tamaki nui-ā-Rua in school

HEAR

Te reo Māori being naturally included and normalised in conversations around school.

NZ History being integrated into the local curriculum from both a Māori and non-Māori perspective.

Integration of tikanga Māori appropriate to local contexts (Iwi & hapu). Karakia, mihi whakatau, Pao, mihimihi, Waiata, haka Pōhiri, Tee Mauri o te Huia,

Communication between the Huia Range School community, whānau and local agencies is meaningful, ongoing, reciprocal, and transparent.

Greetings and instructions in Te Reo

Korero around next steps to giving Te Tiriti o Waitangi effect in our kura.

Fortnightly Te reo Māori classes for staff

FEEL

The deeply rich culture of Huia Range School, acknowledging student's culture backgrounds.

Māori values being normalised and lived such as manaakitanga, kaitiakitanga, aroha, whanaungatanga, kotahitanga and rangatiratanga.

Te reo Māori is valued by all and being actively used throughout Huia Range School.

Māori learners giving opportunities to learn through their own cultural lens.

A shared partnership decision making process with whānau, iwi, and the local community is normalised and embedded.

The commitment and relationship between akonga, kaiako and whānau is embedded and ongoing.